

R.N.I. No. TELMUL/2016/73158.
HSE.No.1051/2020-2022.

[Price : ₹. 3-00.



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**RULES SUPPLEMENT TO PART-I
EXTRAORDINARY
OF
THE TELANGANA GAZETTE
PUBLISHED BY AUTHORITY**

No. 09-A] HYDERABAD, THURSDAY, MAY 5, 2022.

NOTIFICATIONS BY GOVERNMENT

—X—

**REVENUE DEPARTMENT
(CT-II)**

TELANGANA GOODS AND SERVICES TAX RULES, 2017
(TELANGANA ACT No.23 OF 2017) - FURTHER AMENDMENTS
ON RATES OF TAX.

[G.O.Ms.No. 40, Revenue (CT-II), 5th May, 2022.]

No. 21/2021 - State Tax (Rate).- In exercise of the powers conferred by sub-section (1) of Section 9 and sub-section (5) of Section 15 of the of the Telangana Goods and Services Tax Act, 2017 (Telangana Act No. 23 of 2017), the State Government, on the recommendations of the Council, and in supersession of notification No.14/2021 - State Tax (Rate), issued in G.O.Ms.No. 19, Revenue (CT-II) Department, Dt.05-03-2022 hereby makes the following further amendments in the notification No. 1/2017 - State Tax (Rate), issued in G.O.Ms. No. 110, Revenue (CT-II) Department, Dt: 29.06.2017, published in Telangana Gazette Part-I, Extraordinary No. 191/A, Dt: 30.06.2017, and as amended subsequently from time to time namely:-

[1]

G-141.

AMENDMENTS

In the said notification, -

- (a) in Schedule I - 2.5%, serial number 225 and the entries relating thereto shall be omitted;
- (b) in Schedule II - 6%, after serial number 171 and the entries relating thereto, the following serial number and entries shall be inserted, namely:

“171A1	64	Footwear of sale value not exceeding Rs.1000 per pair.”
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This notification shall come into force with effect from 1st day of January, 2022.

No. 22/2021 - State Tax (Rate),- In exercise of the powers conferred by sub-section (1), sub-section (3) and sub-section (4) of Section 9, sub-section (1) of Section 11, sub-section (5) of Section 15, sub-section (1) of Section 16 and Section 148 of the Telangana Goods and Services Tax Act, 2017 (Telangana Act No. 23 of 2017), the State Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, and in supersession of notification No. 15/2021 - State Tax (Rate), issued in G.O. Ms.No. 19, Revenue (CT-II) Department, Dt. 05-03-2022 hereby makes the following further amendments in the notification No. 11/2017 - State Tax (Rate), issued in G.O. Ms.No. 110, Revenue (CT-II) Department, Dt.29.06.2017, published in Telangana Gazette Part-I, Extraordinary No. 191/A, Dt. 30.06.2017 and as amended subsequently from time to time namely:-

AMENDMENT

In the said notification, in the TABLE, against serial number 3,-

- (1) In column (3), in the heading “Description of Service”, in items (iii), (vi), (ix) and (x), for the words “Union territory, a local authority, a Governmental Authority or a Government Entity” the words “Union territory or a local authority” shall be substituted;
- (2) in column (3), in the heading “Description of Service”, in item (vii), for the words “Union territory, local authority, a Governmental Authority or a Government Entity” the words “Union territory or a local authority” shall be substituted;

- (3) in column (5), in the heading “Condition”, the entries against items (iii), (vi), (vii), (ix) and (x), shall be omitted.

This notification shall come into force with effect from 1st day of January, 2022.

AMENDMENT TO THE NOTIFICATION ISSUED IN G.O.MS.No.99,
REVENUE (CT-II) DEPARTMENT, DT. 04-09-2020.

[G.O.Ms.No. 41, Revenue (CT-II), 5th May, 2022.]

In exercise of the powers conferred by sub-rule (4) of rule 48 of the Telangana Goods and Services Tax Rules, 2017, the State Government, on the recommendations of the Council, hereby makes the following amendments in the notification issued in G.O.Ms.No. 99, Revenue (CT-II) Department, dt:04.09.2020, as subsequently amended from time to time namely:-

AMENDMENT

In the said notification, in the first paragraph, with effect from the 1st day of April, 2022, for the words “fifty crore rupees”, the words “twenty crore rupees” shall be substituted.

SOMESH KUMAR,

Chief Secretary &

Special Chief Secretary to Government.

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